In the High Court of Punjab and Haryana, Chandigarh.

I.T.R.No.180 of 1989

Date of Decision: 4.4.2007

The Commissioner of Income-tax, Patiala.

…Applicant.

Versus

Siri Paul Oswal & Sons, Ludhiana.

…Respondent.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Vivek Sethi, Advocate
for Mr.Sanjiv Bansal, Advocate
for the revenue.

JUDGMENT

M.M.KUMAR, J. (ORAL)

On 14.2.2007, we have allowed the learned counsel for the revenue some time to produce the record. However, at the resumed hearing today, learned counsel for the revenue has stated that the record is not available.

Accordingly, we return the reference as unanswered.

(M.M.KUMAR)
Judge

April 4, 2007
dkb

(RAJESH BINDAL)
Judge